Alberta

MUNICIPAL AFFAIRS

FINANCIAL STATEMENT

For the Fiscal Year Ended December 31, 1985

MUNICIPALITY CITY OF FORT SASKATCHEWAN

87-00258/

;TIONS TO THE AUDITOR AND THE SECRETARY-TREASURER
NO PRINTED HEADING TO BE ALTERED IN ANY WAY

TO THE AUDITOR

Four blank Financial Statement forms have been mailed to the Secretary-Treasurer and when the audit is completed, the ORIGINAL should be mailed to the Deputy Minister of the Department, in the envelope provided, one copy retained by yourself, and two handed to the Secretary-Treasurer. If any additional blank forms are required they may be obtained from the Department at a cost of $1 per copy.

Before commencing the audit, your attention is directed to the Duties of the Auditor, as set out in Sections 68 to 77, of the Municipal Government Act, a study of which is essential.

In accordance with the custom of previous years, a list of suggestions is appended, and we trust you will find them useful during the course of the audit.

1. Ensure that the audit file contains all legislation pertinent to municipalities complete with all amendments to date, as listed in *"A Guide to the Municipal Auditor in Alberta."*
2. Obtain a signed engagement letter from the Secretary-Treasurer.
3. Have the Secretary-Treasurer prepare certifications regarding inventories, liabilities, etc.
4. For comparison purposes obtain a copy of the approved budget, and amendments thereto, and obtain explanations of material variances between actual expenditures and budget.
5. Obtain the by-law register and analyse for pertinent audit information.
6. Obtain a copy of the most recent Municipal Inspection report and review for pertinent audit information.
7. Prepare analyses and verify authenticity of entries for all reserve accounts, surplus accounts, investment in fixed assets accounts.
8. Ensure that required trust accounts are properly set up, administered and applied only for their specifically designated purposes.
9. Review recording of fixed assets to ensure that accounting treatment is consistent with Council's policy decisions.
10. Complete normal Auditor's verification procedures for assets, liabilities, revenues, expenditures, finances acquired and finances applied.
11. Ensure that all debenture funds have been applied as authorized by the applicable Local Authorities Board Order(s), and that any unexpended debenture funds are segregated and held pursuant to Sections 393 and 394 of the Municipal Government Act, RSA 1980.
12. Ensure that cross-referencing within financial statements and schedules has been verified.
13. Ensure that any materially important information relating to the financial statements (e.g. changes in accounting procedures, contingent liabilities, major new undertakings, etc.) are included to the financial statements.
14. Have the financial statements approved by the Secretary-Treasurer.
15. Report any control problems revealed in your review of the accounting system to the Secretary-Treasurer and Council.

NOTE CAREFULLY

See that each document that passes through your hands bears the word "Audited" and your initials.
Mail personally, the requisite number of tax and utility verification notices.
See that Bank Pass Book Balances are verified by a certificate from the Bank.

GENERAL

Your particular attention is drawn to Sections 70, 71, 72 and 73 of the Municipal Government Act and a copy of your report should be attached to the Statement. The Auditor is responsible for mailing a copy of the Statement and his report to the Deputy Minister on or before the 28th day of February and the Secretary-Treasurer must cause a copy of the Statement and Report, or the Report and a synopsis of the Statement, to be published on or before the last day of February as provided for by Section 67 of the Municipal Government Act.

TO THE SECRETARY-TREASURER

Please advise your Auditor that the blank Financial Statements are in your hands, and draw his attention to the suggestions above, as soon as you receive them.

Your books and accounts should be closed off at December 31st. They should be totalled and balanced and ready for the Auditor not later than January 31st, and earlier if possible.

May we also remind you that it is not a part of the Auditor's duty to make entries, or compute totals in your books, his sole duty being to check and verify the position already arrived at by yourself--making any corrections he may deem necessary.

Please note that you are now required to make a report and we would draw your attention to the Certificate you are required to sign.

All Government Trust Tax collections in bank, and on hand, at December 31st, should be forwarded immediately after the close of the year, and the prescribed form, showing the distribution, should also be attached to your cheque.

All cash on hand at the date of the audit should be deposited in the proper bank account, before the audit is finally completed, so that the statement will exhibit the least possible amount of cash on hand.

It will not be necessary, of course, to print the contents of this page on the Financial Statements, but the Report of the Auditor must be incorporated in the statements supplied to the electors, in accordance with Section 67 of the Municipal Government Act.

Your co-operation is requested in carrying out the above suggestions.

ALBERTA MUNICIPAL FINANCIAL STATEMENTS
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CITY OF FORT SASKATCHEWAN

MUNICIPALITY

AUDITOR'S REPORT

The Mayor or Reeve and Council of

THE CITY OF FORT SASKATCHEWAN

We have examined the Consolidated Balance Sheet of THE CITY OF FORT SASKATCHEWAN as at December 31, 1985 and the related statements of Combined Operating Revenues and Expenditures, Combined Capital Financing Acquired and Applied, Taxes Levied and Grants-in-Lieu, Consolidated Statement of Surplus (Deficit) and Consolidated Statement of Equity in Fixed Assets and the schedules supporting these statements for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the municipality as at December 31, 1985 and the results of its operations and changes in capital financing for the year then ended in accordance with the disclosed basis of accounting described in Note 1 (page 7) applied on a basis consistent with that of the preceding year.

Dated at EDMONTON this 20th day of FEBRUARY 19 86

Signed Zelazo & Company Firm ZELAZO AND COMPANY

Address #709, 10010 - 100 AVE. EDMONTON, ALTA. Telephone 428-0361

Postal Code T5J 3L8

SPECIAL REPORT
QUALIFICATIONS

CITY OF PRINCE ALBERT SASKATCHEWAN

MUNICIPALITY

YEAR

CONSOLIDATED BALANCE SHEET

As At December 31st, 1985

FS 2

CONSOLIDATED ASSETS		PRECEDING YEAR 1984	CURRENT YEAR 1985
110 Cash on Hand	1	2,700	800
121 Cash in Chartered Banks	2	358,295	120,741
122 Cash in Near Banks and other Financial Institutions	3	---	---
100 TOTAL CASH ON HAND AND ON DEPOSIT	4	360,995	121,541
210 Taxes and Grants-in-Lieu Receivable	5	432,937	289,925
2X0 Receivable from Other Governments	6	342,220	1,010,519
270 Trade Accounts Receivable	7	614,695	304,022
290 All Other Receivables	8	20,829	23,074
200 TOTAL ACCOUNTS RECEIVABLE	9	1,410,681	1,627,540
300 TOTAL INVESTMENTS, LOANS AND ADVANCES (Note 2)	10	9,400,030	7,960,630
477 Trust Accounts Administered (Total)	11	---	---
490 Other Assets (Specify Capital = $)	12	3,005	17,067
400 TOTAL OTHER ASSETS	13	3,005	17,067
570 Land Held for Resale	14	245,737	245,737
580 Other Inventories (Tangible Assets)	15	---	---
500 TOTAL INVENTORIES (TANGIBLE ASSETS)	16	245,737	245,737
610 ENGINEERING STRUCTURES FIXED ASSETS	17	15,982,551	17,079,968
620 BUILDING FIXED ASSETS	18	11,087,526	11,135,353
630 MACHINERY, EQUIPMENT FIXED ASSETS	19	2,152,957	2,487,800
640 LAND FOR OWN GOVERNMENT USES	20	1,559,287	1,562,413
650 VEHICLES FIXED ASSETS	21	---	---
600 TOTAL FIXED ASSETS	22	30,782,321	32,265,534
800 DEBT CHARGES RECOVERABLE	23	---	---
900 NET ACCUMULATED DEFICITS	24	---	---
TOTAL CONSOLIDATED ASSETS	25	42,202,769	42,238,049

CONSOLIDATED LIABILITIES		PRECEDING YEAR 1984	CURRENT YEAR 1985
100 TOTAL SHORT-TERM LOANS AND OVERDRAFTS	26		
2X0 Payable to Other Governments	27	---	---
270 Trade Accounts Payable	28	845,187	690,850
290 All Other Payables	29	---	---
200 TOTAL ACCOUNTS PAYABLE	30	845,187	690,850
310 Debenture, Bond and Mortgage Debts (Note 3)	31	10,911,028	10,647,903
322 Long Term Capital Borrowing and Capitalized Leases	32	---	---
323 Operations Long-Term Borrowing	33	---	---
300 TOTAL LONG-TERM DEBT OBLIGATIONS	34	10,911,028	10,647,903
47X Meter Rentals and Any Deposit Liabilities	35	63,810	63,481
477 Administered Trust Liabilities (Total)	36	---	---
490 Other Liabilities (Specify Capital = $)	37	12,248	19,966
400 TOTAL OTHER LIABILITIES	38	76,058	83,447
6XX TOTAL ALLOWANCES FOR OPERATING FUNCTIONS	39	---	---
68x TOTAL CAPITAL ASSET VALUATION ALLOWANCES	40	---	---
7xx TOTAL RESERVES FOR OPERATING FUNCTIONS	41	3,930,324	3,992,793
76x TOTAL RESERVES FOR CAPITAL	42	1,829,904	2,182,168
800 TOTAL EQUITY IN FIXED ASSETS	43	20,117,038	21,863,376
900 NET ACCUMULATED SURPLUS	44	4,493,230	2,777,512
TOTAL CONSOLIDATED LIABILITIES (Note 4)		42,202,769	42,238,049

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

COMBINED OPERATING REVENUES AND EXPENDITURES
By Function for the Year Ended December 31 1985

FS 3

FUNCTION DESCRIPTIONS	OPERATING REVENUES (Schedule 4)	OPERATING EXPENDITURES (Schedule 4)	NET COST OF OPERATIONS (Col. 2 - Col. 3)	NET GAIN FROM OPERATIONS (Col. 3 - Col. 2)
11 Council and Other Legislative	---	90,936	90,936	---
12 General Administration and Other (Note 5)	427,299	3,612,213	3,184,914	---
21 Police Department and Services Used	324,989	712,773	387,784	---
23 Fire Fighting and Preventive Service	---	421,142	421,142	---
24 Disaster Service and Emergency Measures	2,179	5,124	2,945	---
25 Ambulance Services and First Aid	---	171,750	171,750	---
26 By-Laws Enforcement and Other	7,011	42,993	35,982	---
31 Common Services and/or Equipment Pool	264,393	522,461	258,068	---
32 Roads, Streets, Walks, Lighting	1,061,806	1,668,258	606,452	---
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage	56,285	138,482	82,197	---
41 Water Supply and Distribution System	1,497,604	1,683,116	185,512	---
42 Sanitary Sewage Service and Treatment	225,330	463,888	238,558	---
43 Garbage Collection & Disposal	---	253,349	253,349	---
51 Family and Community Support Services	215,067	317,946	102,879	---
52 Day Care				
53 Other Public Health	---	3,173	3,173	---
56 Cemeteries and Crematoriums	2,230	5,469	3,239	---
61 Municipal Planning, Zoning & Development	47,848	139,547	91,699	---
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments	---	5,218	5,218	---
67 Public Housing Operations	42,600	824	---	41,776
69 Land/Housing/Building Rentals and Other				
71 Recreation Board and Other Services	---	7,431	7,431	---
72 Recreation/Parks Facilities and Programs	542,689	2,001,672	1,458,983	---
74 Culture: Community Hall, Library, Museum, etc	98,408	521,376	422,968	---
78 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
97 Operating Contingencies Reserve	298,868	740,533	441,665	---
TOTAL FUNCTIONALIZED OPERATIONS	5,114,606	13,529,674	8,456,844	41,776
GENERAL MUNICIPAL REVENUES				
100-200 Net Taxes for General Purposes (FS3 3A)	5,145,355			5,145,355
510 Penalties and Costs on Taxes	110,925			110,925
540 Revenues from Franchises & Concession Contracts				
550 Returns on Investments—Interest/Dividends etc	1,092,661			1,092,661
590 Other Revenues from Own Sources	45,555			45,555
730 Federal Govt. & Agencies Unconditional Grants				
740 Provincial Govt. & Agencies Unconditional Grants	304,854			304,854
750 Local Governments Unconditional Grants				
990 Other				
TOTAL GENERAL MUNICIPAL REVENUES	6,699,350			6,699,350
TOTAL MUNICIPAL OPERATING FUNCTIONS	11,813,956	13,529,674	8,456,844	6,741,126
NET SURPLUS OR DEFICIT FOR YEAR			1,715,718	---
96 County School Functions	---	---	---	---
GRAND TOTAL OPERATING FUNCTIONS SURPLUS				

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

COMBINED CAPITAL FINANCING ACQUIRED AND APPLIED

By Function for the Year Ended December 31 1985

FS 4

FUNCTION DESCRIPTIONS		1 FUNDED CAPITAL AVAILABLE AT YEAR END	2 OVEREXPENDITURES AT YEAR END	3 CAPITAL FUNDS APPLIED **	4 UNEXPENDED FUNDS AT YEAR END
11 Council and Other Legislative	1				
12 General Administration and Other	2	64,337	---	64,337	---
	3				
	4				
21 Police Department and Services Used	5	5,156	---	5,156	---
23 Fire Fighting and Preventive Service	6	21,392	---	21,392	---
24 Disaster Service and Emergency Measures	7	2,984	---	2,984	---
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	474,934	---	474,934	---
32 Roads Streets Walks Lighting	13	1,363,562	---	1,363,562	---
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	98,879	---	98,879	---
	20				
42 Sanitary Sewage Service and Treatment	21	291,470	---	291,470	---
	22				
43 Garbage Collection & Disposal	23	8,657	---	8,657	---
	24				
	25				
51 Family and Community Support Services	26	1,195	---	1,195	---
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29	3,126	---	3,126	---
	30				
61 Municipal Planning, Zoning & Development	31	2,244	---	2,244	---
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33	4,188	---	4,188	---
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35	824	---	824	---
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	104,376	---	104,376	---
74 Culture Community Hall Library *Museum etc	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 General Capital Reserves	50	733,269	---	733,269	---
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	3,180,593	---	3,180,593	---
98 County School Functions	52	---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS		3,180,593	(1) ---	3,180,593	(2) ---

(1) Amount to be entered for deletion from equity as Overexpenditures in the Consolidated Statement of Equity on page 7

(2) Amount to be entered for addition to equity as Unexpended Balances in the Consolidated Statement of Equity on page 7

* Includes prior year's Unexpended Funds

** Includes prior year's Overexpenditure

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

TAXES LEVIED AND GRANTS-IN-LIEU

For Preceding Year and Current Year Ended December 31 1985

FS5

ITEM DESCRIPTIONS		PRECEDING YEAR AMOUNT	CURRENT YEAR AMOUNT
LEVIES FOR REVENUE:			
111 Residential Taxes	37	2,790,486	3,231,945
112 Commercial Taxes	38	498,169	563,748
113 Industrial Taxes	39	9,451,263	9,487,946
114 Farmland Taxes	40	19,408	17,760
110 SUB-TOTAL FOR REAL PROPERTY TAXES	1	12,761,326	13,301,399
120 Special Assessments and Local Improvements (FS5 32)	2	225,020	225,020
130 Mobile Home License Fees Collected	3	---	---
170 Business Taxes	4	---	---
180 Power, Pipe, Cable T.V. and Other Taxes	5	165,204	199,230
230 Federal Grants-in-Lieu of Taxes	6	5,275	5,995
240 Provincial Grants-in-Lieu of Taxes	7	252,701	288,155
250 Other Local Government Grants-in-Lieu	8	---	---
270 Other Grants-in-Lieu of Taxes	9	---	---
100/200 TOTAL TAXES AND GRANTS IN LIEU	10	13,409,526	14,019,799
EXPENSED BY TRANSFERS:			
74X Provincial Planning Fund Requisition	11	81,803	73,419
74X School Foundation Program Requisitions(s) Total	12	2,324,285	2,265,339
SUPPLEMENTARY SCHOOL REQUISITIONS			
75X R.C.S.S.D. S.D. No 104	13	1,010,000	1,316,000
75X County of Strathcona S.D. No	14	4,553,460	4,957,336
75X S.D. No	15		
75X S.D. No	16		
75X S.D. No	17		
75X S.D. No	18		
75X S.D. No	19		
75X S.D. No	20		
OTHER REQUISITIONS			
75X H.D. No	21		
75X H.D. No	22		
75X H.D. No	23		
75X Nursing Home	24		
75X Auxiliary Hospital	25		
75X Fort Saskatchewan Seniors Foundation	26	52,438	37,330
75X Seniors Foundation	27		
75X Seniors Foundation	28		
75X Seniors Foundation	29		
740/750 SUB-TOTAL FOR REQUISITION TRANSFERS	30	8,021,986	8,649,424
BALANCE OF LEVIES FOR MUNICIPAL PURPOSES	31	5,387,540	5,370,375
ALLOCATED AS SPECIAL MUNICIPAL LEVIES			
120 Special Assessments and Local Improvements (FS10-1 FS20-2)	32	225,020	225,020
1XX/2XX Special Levies for Operations (FS10-1)	33		
1XX/2XX Levies for Capital Projects and Special Reserves (FS20-2)	34		
100/200 SUB-TOTAL SPECIAL MUNICIPAL LEVIES	35	225,020	225,020
100/200 NET TAXES FOR GENERAL MUNICIPAL PURPOSES (1) (FS2-33)	36	5,162,520	5,145,355

(1) The Net Taxes for General Municipal Purposes must be the same as the amount on page 3

FS5A

DETAILED BREAKDOWN OF SPECIAL MUNICIPAL LEVIES

SPECIAL ASSESSMENTS AND LOCAL IMPROVEMENTS (LINE 32)		SPECIAL LEVIES FOR OPERATIONS (LINE 33)		LEVIES FOR CAPITAL PROJECTS AND SPECIAL RESERVES (LINE 34)	
FUNCTION	AMOUNT	FUNCTION	AMOUNT	FUNCTION	AMOUNT
32	145,972				
37	43,790				
41	17,450				
42	17,808				
	225,020		NIL		NIL

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

CONSOLIDATED STATEMENT OF SURPLUS (DEFICIT)

As at the Year Ended December 31 1985

FS6

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	AIRPORT SERVICES (11)		PUBLIC TRANSIT SYSTEMS (14)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 - Preceding Year Balance				
2 - Adjustments to Prior Years				
3 - Current Year Operations (from page 3)				
4 - Transfers to and from Other Functions				
5 - SUB TOTAL				
6 - Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	STORM SEWERS AND DRAINAGE SYSTEMS (37)		WATER SUPPLY AND DISTRIBUTION SYSTEMS (41)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 - Preceding Year Balance	280,019		184,048	
2 - Adjustments to Prior Years				
3 - Current Year Operations (from page 3)	82,197		185,512	
4 - Transfers to and from Other Functions				
5 - SUB TOTAL	370,216		369,560	
6 - Balance at Year End	370,216	---	369,560	---

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	SANITARY SEWAGE SERVICE AND TREATMENT (42)		GARBAGE COLLECTION AND DISPOSAL SYSTEMS (43)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 - Preceding Year Balance		132,006	903,849	
2 - Adjustments to Prior Years				
3 - Current Year Operations (from page 3)	238,558		253,349	
4 - Transfers to and from Other Functions				
5 - SUB TOTAL	238,558	132,006	1,157,198	
6 - Balance at Year End	106,552	---	1,157,198	---

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	SUBDIVISION LAND AND DEVELOPMENTS (66)		GAS PRODUCTION AND DISTRIBUTION SYSTEMS (91)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 - Preceding Year Balance	210,906			
2 - Adjustments to Prior Years				
3 - Current Year Operations (from page 3)	5,218			
4 - Transfers to and from Other Functions				
5 - SUB TOTAL	216,124	---		
6 - Balance at Year End	216,124	---		

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	ELECTRICAL PRODUCTION AND DISTRIBUTION SYSTEMS (92)		TELEPHONE SYSTEM (EDMONTON ONLY) (93)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 - Preceding Year Balance				
2 - Adjustments to Prior Years				
3 - Current Year Operations (from page 3)				
4 - Transfers to and from Other Functions				
5 - SUB TOTAL				
6 - Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	( )		COUNTY SCHOOL (96)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 - Preceding Year Balance				
2 - Adjustments to Prior Years				
3 - Current Year Operations (from page 3)				
4 - Transfers to and from Other Functions				
5 - SUB TOTAL				
6 - Balance at Year End				

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS	ALL OTHER OPERATIONS DEFICIT SURPLUS (--)		TOTAL NET ACCUMULATED DEFICIT SURPLUS (TO FS2) (--)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 - Preceding Year Balance		5,948,046		2,777,512
2 - Adjustments to Prior Years				
3 - Current Year Operations (from page 3)	7,692,010	6,741,126		
4 - Transfers to and from Other Functions				
5 - SUB TOTAL	7,692,010	12,689,172		
6 - Balance at Year End		4,997,162		

Any adjustments to prior years entered on Lines 2 or 8 of any function must be fully explained in the notes to the financial statements on Page *

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

FS 7

CONSOLIDATED STATEMENT OF EQUITY IN FIXED ASSETS TO DECEMBER 31, 1985

ITEM DESCRIPTIONS		DELETE FROM EQUITY	ADD TO EQUITY	BALANCE OF EQUITY
PRECEDING YEAR BALANCE OF EQUITY		---	---	20,117,038
CHANGES DURING THE YEAR				
310 Debentures, Bonds and Mortgages		40,400	303,525	
320 Long-Term Debt and Capitalized Leases				
490 Other Assets and/or Liabilities (1)				
810 Engineering Structures Fixed Assets			1,097,417	
820 Buildings Fixed Assets			47,827	
830 Machinery, Equipment, Fixed Assets			334,843	
840 Land for Own Government Use			3,126	
850 Vehicles, Fixed Assets				
891 Fixed Assets Valuation Allowances for Depreciation				
XXX Overexpenditures at Year End				
XXX Unexpended Balance for Capital Projects				
TOTAL CHANGES TO EQUITY THIS YEAR		40,400	1,786,738	
999 CLOSING BALANCE OF EQUITY IN FIXED ASSETS				21,863,376

Line 1, Col. 1 - Prior year unexpended funds (PRIOR YR. FS4-4-63)

Line 1, Col. 2 - Prior year overexpenditures (PRIOR YR. FS4-2-63)

(1) Any entry on Line 4, Column 1 or 2, must be fully explained in the notes to the financial statements on Page 7

NOTES TO FINANCIAL STATEMENTS

*(Include relevant notes for accounting policies, procedures and principles; for any material adjustments or changes in financial position, and for any contingent liabilities or major new projects.)

*NOTE 1

1. Significant Account Policies:

   a) Basis of Accounting

   The accrual basis of accounting is followed in both budget and financial statement presentation, except that interest on long-term debt is recorded when paid.

   b) Fixed Assets and Depreciation

   Fixed assets are recorded at cost. No provision is made for depreciation.

   c) Inventories

   Inventories are recorded at the lower cost and net realization value.

   d) Basis of Consolidation

   The financial statements are a consolidation of the operating and Capital funds of the City.

2. Investments, Loans and Advances:

   Investments, loans and advances are comprised of the following:

	1985	1984
Term Deposits maturing in 1986 and bearing interest at rates varying from 8.45% - 9.15%	$6,400,000	$9,400,000
Government of Canada 13% Strip Bonds purchased to yield a return rate of 9.68% maturing on June 1, 1987	$1,560,600	----
3 Alberta Municipal Financing Corp. Class "D" Common Shares	30	30
	$7,960,630	$9,400,030

.../2

3. Debenture, Bond and Mortgage Debts:

Debenture, bond and mortgage debts are comprised of the following:

	1985	1984
Alberta Municipal Financing Corporation, debentures due 1988 - 2007, with interest rates ranging from 5.75% to 19.0% per annum, repayable by blended annual installments of $1,879,529.	$10,598,971	$10,854,499
Government of Canada debentures due 1990 - 1991 with interest at 5.375% per annum, repayable in blended annual installments of $10,636.	48,932	56,529
	$10,647,903	$10,911,028

Estimated future payments of principal required to meet the foregoing obligations are as follows:

1986	$ 347,661
1987	398,084
1988	456,440
1989	517,866
1990	583,513
1991 to maturity	8,344,339
	$10,647,903

4. Commitments:

The City is the lessee in several operating leases requiring an agregate cash outlay of $283,678 over the terms of the leases. Payments required under the lease agreements are as follows:

1986	$ 51,067
1987	51,067
1988	51,894
1989	53,562
1990	37,744
after 1990	38,344
	$ 283,678

5. Extraordinary Item:

On October 4, 1985, the City of Fort Saskatchewan entered into an agreement with the Canadian National Railway Company to relocate railway tracks presently running through the City. The City's share of the relocation costs, which was paid on October 24, 1985, was $2,240,000. The balance of the relocation costs are to be paid by the Government of Canada, the Province of Alberta and the Canadian National Railway Company. Had the rail location costs not been charged to 1985 operations, the City would have had a surplus of $524,282 for the year.

6. Subsequent Event:

In an agreement dated March 24, 1986, the City entered into an arrangement with the Province of Alberta for the orderly relocation of railway trackage and the redevelopment of the area now used for trackage. Under the terms of the agreement, the City and the Province will be co-owners of the property with the City having a 40% beneficial ownership and the Province a 60% beneficial ownership. All costs incurred with the development of the land and income from the sale of the land will be shared on the basis of beneficial ownership.

Alberta

MUNICIPAL AFFAIRS

SUPPORTING SCHEDULES & MUNICIPAL TREASURER'S REPORT

For the Fiscal Year Ended December 31, 1985

MUNICIPALITY CITY OF FORT SASKATCHEWAN

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

COMPARATIVE ACCOUNTS RECEIVABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR 1

FUNCTIONS		200 OPERATING RECEIVABLES		200 CAPITAL RECEIVABLES	
		1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
XX Current Taxes and Grants-in-Lieu	1	164,286	161,831		
XX Arrears Taxes and Grants-in-Lieu	2	268,651	128,094		
XX Taxes on Property Acquired for Taxes	3				
32 Roads, Streets, Walks, Lighting	4				
34 Public Transit Systems	5				
37 Storm Sewers and Drainage	6				
	7				
41 Water Supply and Distribution	8	144,450	168,789		
42 Sanitary Sewage Service and Treatment	9				
	10				
56 Cemeteries and Crematoriums	11				
62 Community and/or Agricultural Services	12				
66 Subdivision Land and Developments	13				
67 Public Housing Operations	14				
69 Land/Housing/Building Rentals and Other	15				
	16				
	17				
72 Recreation/Parks Facilities & Programs	18				
91 Gas Production & Distribution	19				
92 Electrical Production & Distribution	20				
93 Telephone System	21				
96 County School Functions	22				
98 All Other Functions Receivables	23	833,294	1,168,826		
GRAND TOTAL FUNCTIONS RECEIVABLES (1)	24	1,410,681	1,627,540	NIL	NIL

(1) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Receivable" amounts in the "Consolidated Balance Sheet" on page 2

COMPARATIVE ACCOUNTS PAYABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR 2

FUNCTIONS		200 OPERATING PAYABLES		200 CAPITAL PAYABLES	
		1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
32 Roads, Streets, Walks, Lighting	1				
34 Public Transit Systems	2				
37 Storm Sewers and Drainage	3				
	4				
41 Water Supply and Distribution	5				
42 Sanitary Sewage Service and Treatment	6				
	7				
56 Cemeteries and Crematoriums	8				
62 Community and/or Agricultural Services	9				
66 Subdivision Land and Developments	10				
67 Public Housing Operations	11				
69 Land/Housing/Building Rentals and Other	12				
	13				
	14				
72 Recreation/Parks Facilities & Programs	15				
91 Gas Production & Distribution	16				
92 Electrical Production & Distribution	17				
93 Telephone System	18				
96 County School Functions	19				
98 All Other Functions Payables	20	845,187	690,850		
GRAND TOTAL FUNCTIONS PAYABLES (2)	21	845,187	690,850	NIL	NIL

(2) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Payable" amounts in the Consolidated Balance Sheet on page 2

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

COMPARATIVE INVENTORIES

For Preceding Year and as at December 31, 1985

FR 3

FUNCTIONS REPORTED		500 INVENTORIES	
		PRECEDING YEAR BALANCE	CURRENT BALANCE
31 Common Services and/or Equipment Pool	1		
32 Roads, Streets, Walks, Lighting	2		
34 Public Transit Systems	3		
37 Storm Sewers and Drainage	4		
	5		
41 Water Supply and Distribution	6		
42 Sanitary Sewage Service and Treatment	7		
	8		
56 Cemeteries and Crematoriums	9		
62 Community and/or Agricultural Services	10		
66 Subdivision Land and Developments (FS3 14)	11	245,737	245,737
67 Public Housing Operations	12		
69 Land/Housing/Building Rentals and Other	13		
	14		
	15		
91 Gas Production & Distribution	16		
92 Electrical Production & Distribution	17		
93 Telephone System	18		
	19		
96 County School Functions	20		
98 All Other Functions Inventories	21		
GRAND TOTAL FUNCTIONS INVENTORIES (1)	22	245,737	245,737

(1) Must equal the preceding and current year amounts in "500 Total Inventories (Tangible Assets)" in the Consolidated Balance Sheet on page 2

COMPARATIVE INVESTMENTS FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR 4

FUNCTIONS REPORTED		300 OPERATING INVESTMENTS		300 CAPITAL INVESTMENTS	
		1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
32 Roads, Streets, Walks, Lighting	1				
34 Public Transit Systems	2				
37 Storm Sewers and Drainage	3				
	4				
41 Water Supply and Distribution	5				
42 Sanitary Sewage Service and Treatment	6				
	7				
	8				
62 Community and/or Agricultural Services	9				
66 Subdivision Land and Developments	10				
67 Public Housing Operations	11				
69 Land/Housing/Building Rentals and Other	12				
	13				
	14				
91 Gas Production & Distribution	15				
92 Electrical Production & Distribution	16				
93 Telephone System	17				
	18				
96 County School Functions	19				
98 All Other Functions Investments	20	9,400,030	7,960,630		
GRAND TOTAL FUNCTIONS INVESTMENTS (2)	21	9,400,030	7,960,630	NIL	NIL

(2) The sum of Operating and Capital balances for the preceding year and the current year must equal the 300 Total Investments, Loans and Advances on page 2

INVESTMENTS BY TYPE HELD AT DECEMBER 31, 1985

FR 5

	FEDERAL GOVERNMENT AND AGENCIES	PROVINCIAL GOVERNMENT AND AGENCIES	LOCAL GOVERNMENTS AND AGENCIES	SECURITIES BONDS AND DEBENTURES	BANK CERTIFICATE AND TERM DEPOSITS
OPERATING INVESTMENTS	1,560,600	---	---	30	6,400,000
CAPITAL INVESTMENTS	---	---	---	---	---
GRAND TOTAL INVESTMENTS	1,560,600	---	---	30	6,400,000

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

610 ENGINEERING STRUCTURES FIXED ASSETS

Continuity During the Year Ended December 31, 1985

FIR6

FUNCTION DESCRIPTIONS		BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	3,747	---	---	3,747
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13	9,848,604	795,670	---	10,644,274
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17	16,905	---	---	16,905
	18				
41 Water Supply and Distribution System	19	2,246,722	10,277	---	2,256,999
	20				
42 Sanitary Sewage Service and Treatment	21	2,605,460	291,470	---	2,896,930
	22				
43 Garbage Collection & Disposal	23	6,313	---	---	6,313
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31	28,547	---	---	28,547
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35	151,186	---	---	151,186
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	1,039,859	---	---	1,039,859
74 Culture: Community Hall, Library, Museum, etc.	40	35,208	---	---	35,208
75 Convention Centre	41				
	42				
	43				
81 Gas Production and Distribution	44				
82 Electrical Production and Distribution	45				
83 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	15,982,551	1,097,417	---	17,079,968
98 County School Functions	52	---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS		(1) 15,982,551	(2) 1,097,417	(2) ---	(1) 17,079,968

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE: List any assets of Other Local Governments assumed by and or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

620 BUILDING FIXED ASSETS

Continuity During the Year Ended December 31, 1985

F.R.7

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	328,253	---	---	328,253
	3				
	4				
21 Police Department and Services Used	5	929,930	---	---	929,930
23 Fire Fighting and Preventive Service	6	1,499,491	---	---	1,499,491
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	3,185	---	---	3,185
32 Roads, Streets, Walks, Lighting	13	621,322	---	---	621,322
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23	---	8,657	---	8,657
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	5,619,130	39,170	---	5,658,300
74 Culture: Community Hall, Library, Museum, etc.	40	2,086,215	---	---	2,086,215
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	11,087,526	47,827	---	11,135,353
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 11,087,526	(2) 47,827	(2) ---	(1) 11,135,353

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

830 MACHINERY, EQUIPMENT FIXED ASSETS

Continuity During the Year Ended December 31, 1985

FIA8

FUNCTION DESCRIPTIONS		BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative					
12 General Administration and Other		351,952	64,337	---	416,289
21 Police Department and Services Used		32,997	5,156	---	38,153
23 Fire Fighting and Preventive Service		446,009	21,392	---	467,401
24 Disaster Service and Emergency Measures		20,946	2,984	---	23,930
25 Ambulance Services and First Aid					
26 By-Laws Enforcement and Other					
31 Common Services and/or Equipment Pool		349,245	232,409	---	581,654
32 Roads, Streets, Walks, Lighting		528,389	---	---	528,389
33 Airport Services					
34 Public Transit Systems					
37 Storm Sewers and Drainage					
41 Water Supply and Distribution System		87,450	---	---	87,450
42 Sanitary Sewage Service and Treatment		1,162	---	---	1,162
43 Garbage Collection & Disposal		1,143	---	---	1,143
51 Family and Community Support Services		3,643	1,195	---	4,838
52 Day Care					
53 Other Public Health		1,050	---	---	1,050
56 Cemeteries and Crematoriums					
61 Municipal Planning, Zoning & Development		1,749	---	---	1,749
62 Community and/or Agricultural Services		1,702	---	---	1,702
66 Subdivision Land and Developments					
67 Public Housing Operations					
69 Land/Housing/Building Rentals and Other					
71 Recreation Board and Other Services		10,331	---	---	10,331
72 Recreation/Parks Facilities and Programs		299,664	7,370	---	307,034
74 Culture: Community Hall, Library, Museum, etc.		15,525	---	---	15,525
75 Convention Centre					
91 Gas Production and Distribution					
92 Electrical Production and Distribution					
93 Telephone System					
TOTAL MUNICIPAL CAPITAL FUNCTIONS		2,152,957	334,843	---	2,487,800
98 County School Functions		---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS		(1) 2,152,957	(2) 334,843	(2) ---	(1) 2,487,800

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page ' and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE: List any assets of Other Local Governments assumed by and or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

640 LAND FOR GOVERNMENT USE

Continuity During the Year Ended December 31, 1985

F R 9

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	41,024	---	---	41,024
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6	1,730	---	---	1,730
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	578,307	---	---	578,307
32 Roads, Streets, Walks, Lighting	13	395,329	---	---	395,329
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21	400	---	---	400
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28	4,037	---	---	4,037
56 Cemeteries and Crematoriums	29	---	3,126	---	3,126
	30				
61 Municipal Planning, Zoning & Development	31	111,000	---	---	111,000
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	373,714	---	---	373,714
74 Culture: Community Hall, Library, Museum, etc.	40	53,746	---	---	53,746
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	1,559,287	3,126	---	1,562,413
98 County School Functions	52	---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 1,559,287	(2) 3,126	(2) ---	(1) 1,562,413

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years balances or for other noted reasons

NOTE List any assets of Other Local Governments assumed by and or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

650 VEHICLE FIXED ASSETS

Continuity During the Year Ended December 31, 1985

FR10

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2				
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39				
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	NIL	NIL	NIL	NIL
98 County School Functions	52	---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) NIL	(2) NIL	(2) NIL	(1) NIL

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

310 DEBENTURES, BOND AND MORTGAGE ISSUES

Continuity During the Year Ended December 31, 1985

FR11

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2				
	3				
	4				
21 Police Department and Services Used	5	832,913	---	8,075	824,838
23 Fire Fighting and Preventive Service	6	611,959	---	9,664	602,295
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13	5,073,142	40,400	208,814	4,904,728
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17	843,904	---	19,098	824,806
	18				
41 Water Supply and Distribution System	19	478,736	---	6,120	472,616
	20				
42 Sanitary Sewage Service and Treatment	21	347,472	---	5,838	341,634
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	1,363,525	---	31,930	1,331,595
74 Culture: Community Hall, Library, Museum, etc.	40	1,359,377	---	13,986	1,345,391
78 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	10,911,028	40,400	303,525	10,647,903
96 County School Functions	52	---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 10,911,028	(2) 40,400	(2) 303,525	(1) 10,647,903

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE List any debentures of Other Local Governments assumed by and/or transferred to Other Local Governments

Add in this space or attach a sheet a listing of any debentures completely or partially paid out prior to the normal maturity date

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

322 LONG-TERM CAPITAL BORROWING AND CAPITALIZED LEASES

Continuity During the Year Ended December 31, 1985

F R 1 2

FUNCTION DESCRIPTIONS		BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2				
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39				
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	NIL	NIL	NIL	NIL
98 County School Functions	52	---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS	1	(1) NIL	(2) NIL	(2) NIL	(1) NIL

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 7

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE List any long term capital borrowing of Other Local Governments assumed by or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

323 LONG-TERM BORROWING FOR OPERATIONS

Continuity During the Year Ended December 31, 1985

F.R.1.3

FUNCTION DESCRIPTIONS		BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2				
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39				
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL OPERATING FUNCTIONS	51	(1) NIL	NIL	NIL	(1) NIL

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

The Statement of Trust Account Assets has been deleted. Instead the "Year End Liability Balance" in the Statement of Trust Liabilities must be less than or equal to the amount shown for the "477 Trust Accounts Administered (Total)" asset item in the Consolidated Balance sheet, page 2.

Counties and the Town of Devon are to insert lines for any appropriate school amounts.

All opening and year end balances must agree with appropriate items in the "Consolidated Balance Sheet" Schedule FS2

477 STATEMENT OF TRUST LIABILITIES
For The Year Ended December 31, 1985

FR14

		OPENING BALANCE	TRUST LIABILITY ADDITIONS	TRUST CLAIMS REDUCTIONS	YEAR END LIABILITY BALANCE
Tax Sale Surplus Trust Liability	1				
Cemetery Perpetual Care Liability	2				
Others	3				
	4				
	5				
TOTAL TRUST ACCOUNT LIABILITIES	6	NIL	NIL	NIL	NIL

47X METER RENTALS AND ANY DEPOSIT LIABILITIES
For The Year Ended December 31, 1985

FR15

		OPENING BALANCE	NEW DEPOSITS	DEPOSITS REFUNDED	YEAR END LIABILITY BALANCE
32 Deposits for Road Maintenance	1				
41 Water Meter Deposits	2	61,245	1,171	---	62,416
91 Gas Meter Deposits	3				
92 Electricity Meter Deposits	4				
Others	5	2,565	---	1,500	1,065
	6				
	7				
	8				
TOTAL METER AND OTHER DEPOSIT LIABILITIES	9	63,810	1,171	1,500	63,481

490 PREPAID LOCAL IMPROVEMENTS AND OTHER LIABILITIES
For The Year Ended December 31, 1985

FR16

		OPENING BALANCE	NEW PREPAIDS & OTHERS	REDUCTIONS THIS YEAR	YEAR END LIABILITY BALANCE
32 Private Curbs, Walks	1				
37 Storm Sewers and Drainage	2				
41 Water Distribution Improvements Prepaid	3				
42 Sanitary Sewage Improvements Prepaid	4				
4X (Specify)	5				
	6				
	7				
Other Prepayments, Deferred Revenues, etc	8	12,248	7,718	---	19,966
	9				
	10				
	11				
	12				
Excess Collections on Requisitions	13				
TOTAL PREPAYMENTS AND OTHER LIABILITIES	14	12,248	7,718	---	19,966

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

OPERATING FUNCTION COMPARATIVE ALLOWANCES/RESERVES BALANCES

For Preceding Year and as at December 31 1985

FA 1 7

FUNCTION DESCRIPTIONS		8XX OPERATING ALLOWANCES		7XX OPERATING RESERVES	
		PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
11 Council and Other Legislative					
12 General Administration and Other	2			49,347	47,377
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
29 By Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12			201,171	217,765
32 Roads Streets Walks Lighting	13			---	5,262
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21			244,987	194,909
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Development	33				
67 Public Housing Operations	34				
69 Land Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39			9,944	10,835
74 Culture Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 Operating Contingencies Reserve	50			3,424,875	3,516,641
TOTAL MUNICIPAL OPERATING FUNCTIONS	51	NIL	NIL	3,930,324	3,992,793
98 County School Functions	52	---	---	---	---
GRAND TOTAL OPERATING FUNCTIONS (1)	53	NIL	NIL	3,930,324	3,992,793

(1) To agree with total operating allowances and operating reserves on the Consolidated Balance Sheet, page 2

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

CAPITAL FUNCTIONS COMPARATIVE ALLOWANCES/RESERVES BALANCES

For Preceding Year and as at December 31 1985

FR 16

FUNCTION DESCRIPTIONS		6xx CAPITAL ALLOWANCES		7xx CAPITAL RESERVES	
		PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
		1	2	3	4
11 Council and Other Legislative	1				
12 General Administration and Other	2				
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12			250,483	101,346
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19			984,468	1,073,070
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health (can include Cemeteries)	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31			584	636
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33			26,786	30,974
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35			9,161	9,985
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39			175,052	232,888
74 Culture: Community Hall, Library, Museum, etc	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 General Capital Reserves	50			383,370	733,269
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	NIL	NIL	1,829,904	2,182,168
98 County School Functions	52	---	---	---	---
GRAND TOTAL CAPITAL FUNCTIONS (1)	53	NIL	NIL	1,829,904	2,182,168

(1) To agree with total capital allowances and capital reserves on the Consolidated Balance Sheet page 2

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31 1985

FR 19

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	(11)	(12)	(21)	(23)	(24)
REVENUES BY TYPE					
100 200 Special Municipal Levies					
300 Sales to Other Governments					
400 Sales of Goods and Services		24,406			
520 Professional & Other Licenses & Permits					
530 Municipal By-Law Fines Issued			48,473		
550 Return on Investments held for Function					
580 Rental Revenues			72,454		
590 Other Revenues from Own Sources		21,468			
830 Federal Conditional Grants		1,514			
840 Provincial Conditional Grants		27,504	204,062		2,179
850 Local Government Conditional Grants					
910 Drawn from Operating Allowances					
920 Drawn from Operating Reserves		49,347			
930 Contributed from Operating Functions					
940 Contributed from Capital Sources					
980 Gross Recoveries fm Operating Functions					
990 Other		303,060			
TOTAL FUNCTION OPERATING REVENUES (To FS2-COL. 1)	---	427,299	324,989	---	2,179
BUDGETED OPERATING REVENUES					
EXPENDITURES BY OBJECT					
100 Salaries, Wages and Benefits	72,269	760,935	118,897	71,343	
200 Contracted and General Services	16,240	250,647	23,619	130,825	1,985
300 Purchases from Other Governments		59,929	421,342	16,722	16
500 Materials, Goods, Supplies and Utilities	2,427	44,122	20,117	57,512	139
7X0 Grants to Government					
761 Contributed to Other Operating Functions				32,600	
762 Contributed to Capital Programs		64,337	5,156	21,392	2,964
783 Added to Function Operating Allowances					
784 Added to Function Operating Reserves		47,377			
785 Contributed to Own Municipal Agencies					
770 Grants to Individuals and Organizations		12,080			
810 Bank Charges & Short-Term Interest					
820 Long-Term Debt Charges					
830 Debenture Debt Charges			123,642	90,748	
980 Gross Recoveries to Operating Functions					
990 Other Transactions, Discounts, Adjustments		2,372,786			
TOTAL FUNCTION OPERATING EXPENDITURES (To FS2-COL. 2)	90,936	3,612,213	712,773	421,142	5,124
BUDGETED OPERATING EXPENDITURES					
NET FUNCTION OPERATING COST (To FS3-COL. 3)	90,936	3,184,914	387,784	421,142	2,945
NET FUNCTION OPERATING GAIN (To FS3-COL. 4)	---	---	---	---	---
BUDGETED OPERATING GAIN					
BUDGETED OPERATING COST					

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3 Combined Operating Revenues and Expenditures

2 The following item values must agree with page 3

(a) Total Function Operating Revenues

(b) Total Function Operating Expenditures

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR 1

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		(25)	(26)	(31)	(32)	(37)
REVENUES BY TYPE						
100 200 Special Municipal Levies	1				145,972	43,79
300 Sales to Other Governments	2					
400 Sales of Goods and Services	3			733		
520 Professional & Other Licenses & Permits	4		3,493			
530 Municipal By-Law Fines Issued	5		3,518			
550 Return on Investments held for Function	6					
560 Rental Revenues	7				300	
580 Other Revenues from Own Sources	8					
630 Federal Conditional Grants	9					
640 Provincial Conditional Grants	10				342,380	12,49
650 Local Government Conditional Grants	11					
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13			36,285		
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15				567,898	
960 Gross Recoveries fm Operating Functions	16					
990 Other	17			227,375	5,262	
TOTAL FUNCTION OPERATING REVENUES (To FS0-COL. 1)	18	---	7,011	264,393	1,061,808	56,28
BUDGETED OPERATING REVENUES						
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19	61,549		198,751	218,845	16,46
200 Contracted and General Services	20	110,201	35,351	69,694	48,036	15,13
300 Purchases from Other Governments	21					
500 Materials, Goods, Supplies and Utilities	22		7,642	117,865	381,326	7,77
720 Grants to Government	23					
781 Contributed to Other Operating Functions	24					
782 Contributed to Capital Programs	25			83,272		
783 Added to Function Operating Allowances	26					
784 Added to Function Operating Reserves	27			52,879	5,262	
785 Contributed to Own Municipal Agencies	28					
770 Grants to Individuals and Organizations	29					
810 Bank Charges & Short-Term Interest	30					
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32				1,014,789	99,10
960 Gross Recoveries to Operating Functions	33					
990 Other Transactions, Discounts, Adjustments	34					
TOTAL FUNCTION OPERATING EXPENDITURES (To FS0-COL. 2)	35	171,750	42,993	522,461	1,668,258	138,48
BUDGETED OPERATING EXPENDITURES						
NET FUNCTION OPERATING COST (To FS3-COL. 3)	36	171,750	35,982	258,068	606,452	82,19
NET FUNCTION OPERATING GAIN (To FS3-COL. 4)	37	---	---	---	---	---
BUDGETED OPERATING GAIN						
BUDGETED OPERATING COST						

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3 Combined Operating Revenues and Expenditures

2 The following item values must agree with page 3

(a) Total Function Operating Revenues

(b) Total Function Operating Expenditures,

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FA 19

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		(41)	(42)	(43)	(51)	(53)
REVENUES BY TYPE						
100-200 Special Municipal Levies	1	17,450	17,808			
300 Sales to Other Governments	2		3,200			
400 Sales of Goods and Services	3	1,417,348	116,658		43,479	
520 Professional & Other Licenses & Permits	4					
530 Municipal By-Law Fines Issued	5					
550 Return on Investments held for Function	6					
560 Rental Revenues	7					
590 Other Revenues from Own Sources	8	11,201			9,542	
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10	19,005	9,757		162,046	
850 Local Government Conditional Grants	11					
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13		77,907			
930 Contributed from Operating Functions	14	32,600				
940 Contributed from Capital Sources	15					
960 Gross Recoveries fm Operating Functions	16					
980 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1)	18	1,497,604	225,330	---	215,067	---
BUDGETED OPERATING REVENUES						
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19	162,498	64,679	8,059	148,869	
200 Contracted and General Services	20	205,372	8,196	191,492	107,047	3,173
300 Purchases from Other Governments	21			40,779		
500 Materials, Goods, Supplies and Utilities	22	1,148,252	28,321	4,362	11,760	
710 Grants to Government	23					
761 Contributed to Other Operating Functions	24					
762 Contributed to Capital Programs	25	98,879	291,470	8,657	1,195	
763 Added to Function Operating Allowances	26					
764 Added to Function Operating Reserves	27		27,829			
765 Contributed to Own Municipal Agencies	28					
770 Grants to Individuals and Organizations	29				49,075	
810 Bank Charges & Short-Term Interest	30					
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32	66,638	43,393			
960 Gross Recoveries to Operating Functions	33					
990 Other Transactions, Discounts, Adjustments	34	1,477				
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2)	35	1,683,116	463,888	253,349	317,946	3,173
BUDGETED OPERATING EXPENDITURES						
NET FUNCTION OPERATING COST (To FS3-COL. 3)	36	185,512	238,558	253,349	102,879	3,173
NET FUNCTION OPERATING GAIN (To FS3-COL. 4)	37	---	---	---	---	---
BUDGETED OPERATING GAIN						
BUDGETED OPERATING COST						

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3 Combined Operating Revenues and Expenditures

2 The following item values must agree with page 3

(a) Total Function Operating Revenues

(b) Total Function Operating Expenditures

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FIR 19

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		(56)	(61)	(66)	(67)	(71)
REVENUES BY TYPE						
100/200 Special Municipal Levies	1					
300 Sales to Other Governments	2					
400 Sales of Goods and Services	3	1,750				
520 Professional & Other Licenses & Permits	4	480	45,656			
530 Municipal By-Law Fines Issued	5					
560 Return on Investments held for Function	6					
580 Rental Revenues	7				42,600	
590 Other Revenues from Own Sources	8					
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10					
850 Local Government Conditional Grants	11					
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13					
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15		2,192			
980 Gross Recoveries fm Operating Functions	16					
990 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To PSG-COL. 1)	18	2,230	47,848	---	42,600	---
BUDGETED OPERATING REVENUES						
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19	2,567	70,205			
200 Contracted and General Services	20		63,242	1,530		7,431
300 Purchases from Other Governments	21					
500 Materials, Goods, Supplies and Utilities	22	1,476	6,100			
7X0 Grants to Government	23					
781 Contributed to Other Operating Functions	24					
782 Contributed to Capital Programs	25	1,426		3,688	824	
783 Added to Function Operating Allowances	26					
784 Added to Function Operating Reserves	27					
788 Contributed to Own Municipal Agencies	28					
770 Grants to Individuals and Organizations	29					
810 Bank Charges & Short-Term Interest	30					
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32					
980 Gross Recoveries to Operating Functions	33					
990 Other Transactions, Discounts, Adjustments	34					
TOTAL FUNCTION OPERATING EXPENDITURES (To PSG-COL. 2)	35	5,469	139,547	5,218	824	7,431
BUDGETED OPERATING EXPENDITURES						
NET FUNCTION OPERATING COST (To PSG-COL. 3)	36	3,239	91,699	5,218	---	7,431
NET FUNCTION OPERATING GAIN (To PSG-COL. 4)	37	---	---	---	41,776	---
BUDGETED OPERATING GAIN						
BUDGETED OPERATING COST						

Notes: 1 One column to be completed for each operating function (except "County School") reported on audited statement page 3. Combined Operating Revenues and Expenditures.

2 The following item values must agree with page 3

(a) Total Function Operating Revenues,

(b) Total Function Operating Expenditures,

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31 1985

FR19

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		(72)	(74)	(97)	( )	( )
REVENUES BY TYPE						
100 200 Special Municipal Levies						
300 Sales to Other Governments	2					
400 Sales of Goods and Services	3	370,224	2,762			
520 Professional & Other Licenses & Permits	4					
530 Municipal By Law Fines Issued	5					
550 Return on Investments held for Function	6					
580 Rental Revenues	7	28,115	22,164			
590 Other Revenues from Own Sources	8					
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10	144,350	73,482			
850 Local Government Conditional Grants	11					
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13			298,868		
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15					
960 Gross Recoveries fm Operating Functions	16					
990 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1)	18	542,689	98,408	298,868		
BUDGETED OPERATING REVENUES						
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19	1,128,588	78,384			
200 Contracted and General Services	20	176,368	2,488			
300 Purchases from Other Governments	21					
500 Materials, Goods, Supplies and Utilities	22	385,604	81,316			
7X0 Grants to Government	23					
781 Contributed to Other Operating Functions	24					
782 Contributed to Capital Programs	25	62,295		349,899		
783 Added to Function Operating Allowances	26					
784 Added to Function Operating Reserves	27	895		390,634		
785 Contributed to Own Municipal Agencies	28		148,900			
770 Grants to Individuals and Organizations	29	11,172				
810 Bank Charges & Short-Term Interest	30					
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32	236,750	210,288			
960 Gross Recoveries to Operating Functions	33					
990 Other Transactions, Discounts, Adjustments	34					
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2)	35	2,001,672	521,376	740,533		
BUDGETED OPERATING EXPENDITURES						
NET FUNCTION OPERATING COST (To FS3-COL. 3)	36	1,458,983	422,968	441,665		
NET FUNCTION OPERATING GAIN (To FS3-COL. 4)	37	---	---	---		
BUDGETED OPERATING GAIN						
BUDGETED OPERATING COST						

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3
Combined Operating Revenues and Expenditures

2 The following item values must agree with page 3
(a) Total Function Operating Revenues
(b) Total Function Operating Expenditures
(c) Net Function Operating Cost or
(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES OBJECT

For the Year Ended December 31 1985

FR 19A

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		GRAND TOTAL (99)
REVENUES BY TYPE		
100/200 Special Municipal Levies	1	225,020
300 Sales to Other Governments	2	3,200
400 Sales of Goods and Services	3	1,977,360
520 Professional & Other Licenses & Permits	4	49,629
530 Municipal By-Law Fines Issued	5	51,991
550 Return on Investments held for Function	6	---
560 Rental Revenues	7	165,633
590 Other Revenues from Own Sources	8	42,211
830 Federal Conditional Grants	9	1,514
840 Provincial Conditional Grants	10	997,260
850 Local Government Conditional Grants	11	---
910 Drawn from Operating Allowances	12	---
920 Drawn from Operating Reserves	13	462,407
930 Contributed from Operating Functions	14	32,600
940 Contributed from Capital Sources	15	570,084
960 Gross Recoveries fm Operating Functions	16	---
980 Other	17	535,697
TOTAL FUNCTION OPERATING REVENUES	19	5,114,606
BUDGETED OPERATING REVENUES		
EXPENDITURES BY OBJECT		[redacted]
100 Salaries, Wages and Benefits	19	3,182,905
200 Contracted and General Services	20	1,468,076
300 Purchases from Other Governments	21	538,788
500 Materials, Goods, Supplies and Utilities	22	2,306,112
7X0 Grants to Government	23	---
781 Contributed to Other Operating Functions	24	32,600
782 Contributed to Capital Programs	25	995,474
783 Added to Function Operating Allowances	26	---
784 Added to Function Operating Reserves	27	524,876
785 Contributed to Own Municipal Agencies	28	148,900
770 Grants to Individuals and Organizations	29	72,327
810 Bank Charges & Short-Term Interest	30	---
820 Long-Term Debt Charges	31	---
830 Debenture Debt Charges	32	1,885,353
960 Gross Recoveries to Operating Functions	33	---
990 Other Transactions, Discounts, Adjustments	34	2,374,263
TOTAL FUNCTION OPERATING EXPENDITURES	36	13,529,674
BUDGETED OPERATING EXPENDITURES		
NET FUNCTION OPERATING COST	38	8,456,844
NET FUNCTION OPERATING GAIN	37	41,776
BUDGETED OPERATING GAIN		
BUDGETED OPERATING COST		

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31 1985

FR 2

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		12	21	23	24	31
CAPITAL FINANCES ACQUIRED						
XXX Preceding Year Unexpended Funds Balance						
100 200 Special Municipal Levies	4					
310 Debentures, Bonds and Mortgages Issued	5					
322 Long-Term Borrowed & New Capital Leases	6					
550 Return on Investments held for Function	7					
570 Insurance Proceeds	8					
590 Other Revenues from Own Sources	9					
6X0 Sale of Fixed Assets	10					
830 Federal Capital Grants	11					
840 Provincial Capital Grants	12					
850 Local Government Capital Grants	13					
86X From Own Municipality Boards or Agencies	14					
910 Drawn from Function Capital Allowances	15					
920 Drawn from Function Capital Reserves	16					391,662
930 Contributed from Operating Functions	17	64,337	5,156	21,392	2,984	83,272
940 Contributed from Other Capital Functions	18					
970 Developers' Agreements and Levies	19					
990 Other	20					
TOTAL OF FUNDED CAPITAL AVAILABLE (To F24-COL 1)	21	64,337	5,156	21,392	2,984	474,934
BUDGETED FUNDED CAPITAL						
OVEREXPENDITURES TO BE PROVIDED BY						
100 200 Future Property Levies	22					
3XX Borrowing Approved but not Received	23					
915 Future Contributions from Operations	24					
990 Other (Specify)	25					
TOTAL OVEREXPENDITURES AT YEAR END (To F24-COL 2)	26	---	---	---	---	---
GRAND TOTAL CAPITAL FINANCING	27	64,337	5,156	21,392	2,984	474,934
BUDGETED TOTAL CAPITAL FINANCING						
CAPITAL FINANCES APPLIED						
XXX Prior Year's Overexpenditures Balance	28					
490 Other Assets Acquired	29					
610 Engineering Structures Additions	30					
620 Buildings Fixed Assets Additions	31					
630 Machines, Equipment Additions	32	64,337	5,156	21,392	2,984	232,409
640 Land acquired for Government Use	33					
650 Vehicle Additions	34					
7X0 Grants to Government	35					
781 Contributed to Operating Functions	36					
782 Contributed to Other Capital Functions	37					
783 Additions to Function Capital Allowances	38					
784 Additions to Function Capital Reserves	39					242,525
785 Contributed to Own Municipality Agencies	40					
770 Grants to Individuals and Organizations	41					
990 Other Transactions and Adjustments	42					
TOTAL CAPITAL FUNDS APPLIED (To F24-COL 3)	43	64,337	5,156	21,392	2,984	474,934
BUDGETED CAPITAL APPLICATIONS						
UNEXPENDED CAPITAL BALANCE AT YEAR END (To F24-COL 4)	44	---	---	---	---	---
GRAND TOTAL CAPITAL FINANCING	45	64,337	5,156	21,392	2,984	474,934
BUDGETED TOTAL CAPITAL FINANCING						

Notes 1 One column to be completed for each function reported on audited statement page 4 Combined Capital Financing & Expenditures, except amounts for School Capital

2 The respective item totals must agree with page 4

CITY OF PORT MACKENZIE

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31 1985

FR

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		32	41	42	43	51
CAPITAL FINANCES ACQUIRED						
XXX Preceding Year Unexpended Funds Balance						
100-200 Special Municipal Levies	2					
310 Debentures, Bonds and Mortgages Issued	3	40,400				
322 Long-Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5					
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7					
810 Sale of Fixed Assets	8					
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10	1,323,162				
850 Local Government Capital Grants	11					
88X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14					
930 Contributed from Operating Functions	15		98,879	291,470	8,657	1,19
940 Contributed from Other Capital Functions	16					
970 Developers' Agreements and Levies	17					
990 Other	18					
TOTAL OF FUNDED CAPITAL AVAILABLE (To P54 COL. 1)	19	1,363,562	98,879	291,470	8,657	1,19
BUDGETED FUNDED CAPITAL						
OVEREXPENDITURES TO BE PROVIDED BY						
100/200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify)	23					
TOTAL OVEREXPENDITURES AT YEAR END (To P54 COL. 2)	24	---	---	---	---	---
GRAND TOTAL CAPITAL FINANCING	25	1,363,562	98,879	291,470	8,657	1,19
BUDGETED TOTAL CAPITAL FINANCING						
CAPITAL FINANCES APPLIED						
XXX Prior Year's Overexpenditures Balance	26					
490 Other Assets Acquired	27					
810 Engineering Structures Additions	28	795,670	10,277	291,470		
820 Buildings Fixed Assets Additions	29				8,657	
830 Machines, Equipment Additions	30					1,19
840 Land acquired for Government Use	31					
850 Vehicle Additions	32					
7X0 Grants to Government	33					
781 Contributed to Operating Functions	34	567,892				
782 Contributed to Other Capital Functions	35					
783 Additions to Function Capital Allowances	36					
784 Additions to Function Capital Reserves	37		88,602			
785 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40					
TOTAL CAPITAL FUNDS APPLIED To P54 COL. 3	41	1,363,562	98,879	291,470	8,657	1,19
BUDGETED CAPITAL APPLICATIONS						
UNEXPENDED CAPITAL BALANCE AT YEAR END (To P54 COL. 4)	42	---	---	---	---	---
GRAND TOTAL CAPITAL FINANCING	43	1,363,562	98,879	291,470	8,657	1,1
BUDGETED TOTAL CAPITAL FINANCING						

Notes: 1 One column to be completed for each function reported on audited statement page 4 Combined Capital Functions (1) Acquired and Applied except amounts for School Capital

2 The following item values must agree with page 4

a Total of Funded Capital Acquired

b Total Overexpenditures at Year End

c Total of Total Funds Expended

d Unexpended Capital Balance at Year End

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31 1985

FR2C

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		56	61	66	69	72
CAPITAL FINANCES ACQUIRED						
XXX Preceding Year Unexpended Funds Balance	1					
100 200 Special Municipal Levies	2					
310 Debentures Bonds and Mortgages Issued	3					
322 Long-Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5					
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7			500		
6X0 Sale of Fixed Assets	8	1,700				
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10					42,081
850 Local Government Capital Grants	11					
88X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14					
930 Contributed from Operating Functions	15	1,426		3,688	824	62,295
940 Contributed from Other Capital Functions	16					
970 Developers Agreements and Levies	17		2,244			
990 Other	18					
TOTAL OF FUNDED CAPITAL AVAILABLE (To F94-COL 1)	19	3,126	2,244	4,188	824	104,376
BUDGETED FUNDED CAPITAL						
OVEREXPENDITURES TO BE PROVIDED BY						
100/200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify)	23					
TOTAL OVEREXPENDITURES AT YEAR END (To F94-COL 2)	24	---	---	---	---	---
GRAND TOTAL CAPITAL FINANCING	25	3,126	2,244	4,188	824	104,376
BUDGETED TOTAL CAPITAL FINANCING						
CAPITAL FINANCES APPLIED						
XXX Prior Year s Overexpenditures Balance	26					
490 Other Assets Acquired	27					
810 Engineering Structures Additions	28					
820 Buildings Fixed Assets Additions	29					39,170
830 Machines Equipment Additions	30					7,370
840 Land acquired for Government Use	31	3,126				
850 Vehicle Additions	32					
7X0 Grants to Government	33					
781 Contributed to Operating Functions	34		2,192			
782 Contributed to Other Capital Functions	35					
783 Additions to Function Capital Allowances	36					
784 Additions to Function Capital Reserves	37		52	4,188	824	57,836
785 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40					
TOTAL CAPITAL FUNDS APPLIED (To F94-COL 3)	41	3,126	2,244	4,188	824	104,376
BUDGETED CAPITAL APPLICATIONS						
UNEXPENDED CAPITAL BALANCE AT YEAR END (To F94-COL 4)	42	---	---	---	---	---
GRAND TOTAL CAPITAL FINANCING	43	3,126	2,244	4,188	824	104,376
BUDGETED TOTAL CAPITAL FINANCING						

Notes 1 One column to be completed for each function reported on audited statement page 4 Combined Capital Functions (e.g. Streets and Roads) respect amounts for School Capital.

2 The following item values must agree with page 4

a Total of Funded Capital Available

b Total Overexpenditures to be provided by

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31 1985

FR

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		97				
CAPITAL FINANCES ACQUIRED						
XXX Preceding Year Unexpended Funds Balance	1					
100 200 Special Municipal Levies	2					
310 Debentures Bonds and Mortgages Issued	3					
322 Long Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5					
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7					
810 Sale of Fixed Assets	8					
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10					
850 Local Government Capital Grants	11					
88X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14	383,370				
930 Contributed from Operating Functions	15	349,899				
940 Contributed from Other Capital Functions	16					
970 Developers Agreements and Levies	17					
990 Other	18					
TOTAL OF FUNDED CAPITAL AVAILABLE (To P54 COL. 1)	19	733,269				
BUDGETED FUNDED CAPITAL						
OVEREXPENDITURES TO BE PROVIDED BY						
100 200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify)	23					
TOTAL OVEREXPENDITURES AT YEAR END (To P54 COL. 2)	24	---				
GRAND TOTAL CAPITAL FINANCING	25	733,269				
BUDGETED TOTAL CAPITAL FINANCING						
CAPITAL FINANCES APPLIED						
XXX Prior Year s Overexpenditures Balance	26					
490 Other Assets Acquired	27					
610 Engineering Structures Additions	28					
620 Buildings Fixed Assets Additions	29					
630 Machines Equipment Additions	30					
640 Land acquired for Government Use	31					
650 Vehicle Additions	32					
7X0 Grants to Government	33					
781 Contributed to Operating Functions	34					
782 Contributed to Other Capital Functions	35					
783 Additions to Function Capital Allowances	36					
784 Additions to Function Capital Reserves	37	733,269				
785 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40					
TOTAL CAPITAL FUNDS APPLIED To P54 COL. 3	41	733,269				
BUDGETED CAPITAL APPLICATIONS						
UNEXPENDED CAPITAL BALANCE AT YEAR END (To P54 COL. 4)		---				
GRAND TOTAL CAPITAL FINANCING		733,269				
BUDGETED TOTAL CAPITAL FINANCING						

Notes: 1. One column to be completed for each function reported on audited statement page 4 Combined Capital Expenditures Financed and Applied except amounts for School Capital

2. The following item values must agree with page 4
   a. Total Funded Capital Acquired
   b. Total Overexpenditures at Year End
   c. Total Capital Funds Applied

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31 1985

FR20A

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		GRAND TOTAL (99)
CAPITAL FINANCES ACQUIRED		
XXX Preceding Year Unexpended Funds Balance	1	---
100/200 Special Municipal Levies	2	---
310 Debentures, Bonds and Mortgages Issued	3	40,400
322 Long Term Borrowed & New Capital Leases	4	---
590 Return on Investments held for Function	5	---
570 Insurance Proceeds	6	---
590 Other Revenues from Own Sources	7	500
610 Sale of Fixed Assets	8	1,700
830 Federal Capital Grants	9	---
840 Provincial Capital Grants	10	1,365,243
850 Local Government Capital Grants	11	---
88X From Own Municipality Boards or Agencies	12	---
910 Drawn from Function Capital Allowances	13	---
920 Drawn from Function Capital Reserves	14	775,032
930 Contributed from Operating Functions	15	995,474
940 Contributed from Other Capital Functions	16	---
970 Developers' Agreements and Levies	17	2,244
980 Other	18	---
TOTAL OF FUNDED CAPITAL AVAILABLE	19	3,180,593
BUDGETED FUNDED CAPITAL		
OVEREXPENDITURES TO BE PROVIDED BY		
100/200 Future Property Levies	20	
3XX Borrowing Approved but not Received	21	
915 Future Contributions from Operations	22	
990 Other (Specify)	23	
TOTAL OVEREXPENDITURES AT YEAR END	24	---
GRAND TOTAL CAPITAL FINANCING	25	3,180,593
BUDGETED TOTAL CAPITAL FINANCING		
CAPITAL FINANCES APPLIED		
XXX Prior Year's Overexpenditures Balance	26	---
490 Other Assets Acquired	27	---
810 Engineering Structures Additions	28	1,097,417
820 Buildings Fixed Assets Additions	29	47,827
830 Machines, Equipment Additions	30	334,843
840 Land Acquired for Government Use	31	3,126
850 Vehicle Additions	32	---
7X0 Grants to Government	33	---
781 Contributed to Operating Functions	34	570,084
782 Contributed to Other Capital Functions	35	---
783 Additions to Function Capital Allowances	36	---
784 Additions to Function Capital Reserves	37	1,127,296
785 Contributed to Own Municipality Agencies	38	---
770 Grants to Individuals and Organizations	39	---
990 Other Transactions and Adjustments	40	---
TOTAL CAPITAL FUNDS APPLIED	41	3,180,593
BUDGETED CAPITAL APPLICATIONS		
UNEXPENDED CAPITAL BALANCE AT YEAR END	42	---
GRAND TOTAL CAPITAL FINANCING	43	3,180,593
BUDGETED TOTAL CAPITAL FINANCING		

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

STATEMENT OF UNEXPENDED/OVEREXPENDED CAPITAL FUNDS AS AT DECEMBER 31, 1985

FR 210 S

PROJECT PARTICULARS	CURRENT YEAR COSTS	PRIOR YEAR'S OVEREXPENDITURES	COSTS TO BE FINANCED (TOTAL 1 & 2)	FINANCING							UNEXPENDED BALANCE AT YEAR END	CODE	OVEREXPENDED BALANCE AT YEAR END
				4 PRIOR YEAR'S UNEXPENDED FUNDS	5 DEBENTURES & LONG-TERM BORROWING	6 GRANTS	7 DRAWN FROM CAPITAL RESERVES	8 CONTRIBUTED FROM OPERATING FUND	9 DEVELOPERS' AGREEMENTS AND LEVIES	10 SALE OF ASSETS AND OTHER			
TOTAL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL

NOTE
CODE NO. Column number for type of financing making up unexpended or overexpended balance

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

FINAL REPORT ON ASSESSMENTS AND VALUATIONS FOR 1985

[F|A|2|1]

ITEM DESCRIPTIONS	LAND ASSESSMENT		BUILDINGS AND IMPROVEMENTS		MACHINERY EQUIPMENT AND ENGINEERING STRUCTURES SUBJECT TO S F P	TOTAL ASSESSMENT
	EXEMPT FROM SCHOOL FOUNDATION	SUBJECT TO SCHOOL FOUNDATION	EXEMPT FROM SCHOOL FOUNDATION	SUBJECT TO SCHOOL FOUNDATION		
TAXABLE PROPERTY ASSESSMENTS						
Commercial Properties		5,592,370		10,007,775		15,600,145
Industrial Properties		5,124,710		64,358,560	192,718,500	262,201,770
Residential Properties	41,644,050		72,203,560			113,847,610
Farming Properties		478,530				478,530
TOTAL TAXABLE PROPERTY ASSESSMENTS	41,644,050	11,195,610	72,203,560	74,366,335	192,718,500	392,128,055
OTHER TAXABLE ASSESSMENTS						
Railway Rights of Way					49,400	49,400
Pipe Lines					2,683,200	2,683,200
Electrical Power Services					2,708,480	2,708,480
Cable T V Systems					117,010	117,010
Sec 25 Municipal Tax Act						
TOTAL OTHER TAXABLE ASSESSMENTS					5,558,090	5,558,090
GOVERNMENT PROPERTIES						
Municipal Electrical System						
Municipal Gas System						
Municipal Telephone System						
Municipal Rental Properties						
Leased Grazing and Tax Recovery Lands						
TOTAL MUNICIPAL ASSESSMENTS						
Alberta Government Telephones		41,050		259,930	2,128,100	2,429,080
Alberta Liquor Control Board						
Other Provincial for Grants in Lieu	23,730	979,030	37,890	4,256,900		5,297,550
Alberta Housing Corporation		100,210				100,210
Seniors Self Contained Units	49,140		377,720			426,860
TOTAL PROVINCIAL ASSESSMENTS	72,870	1,120,290	415,610	4,516,830	2,128,100	8,253,700
FEDERAL GOVERNMENT ASSESSMENTS		60,700		105,010		165,710
GRAND TOTAL ASSESSMENTS	41,716,920	12,376,600	72,619,170	78,988,175	200,404,690	406,105,555

Land Use Classification Regulation was effective for taxation purposes Land 19 79 Improvements 19 78

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

SUMMARY TABLE OF COMPARATIVE MILL RATES

For The Year Ended December 31, 1985

FR22

	PRECEDING YEAR 1984								CURRENT YEAR 1985							
	PSS	SSS	PSS	SSS	PSS	SSS	PSS	SSS	PSS	SSS	PSS	SSS	PSS	SSS	PSS	
	SINGLE FAMILY RESIDENTIAL		MULTI FAMILY RESIDENTIAL		NON RESIDENTIAL		ELECTRIC POWER AND PIPE LINE		SINGLE FAMILY RESIDENTIAL		MULTI FAMILY RESIDENTIAL		NON RESIDENTIAL		ELECTRIC POWER AND PIPE LINE	
MUNICIPAL MILLS																
Operating Special Levies																
Capital Special Levies																
Other Municipal Services																
TOTAL MUNICIPAL MILLS	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80
EDUCATION MILLS																
School Foundation Program					7.26	7.26	7.26	7.26					7.86	7.86	7.86	7.86
School Boards Representative (1)	13.68	9.85	13.68	9.85	13.68	9.85	13.68	9.85	16.11	13.62	16.11	13.62	16.11	13.62	16.11	13.62
TOTAL EDUCATION MILLS	13.68	9.85	13.68	9.85	20.94	17.11	20.94	17.11	16.11	13.62	16.11	13.62	23.97	21.48	23.97	21.48
OTHER REQUISITION MILLS																
TOTAL REPRESENTATIVE MILL RATES	25.48	21.65	25.48	21.65	32.74	28.91	32.74	28.91	28.91	26.42	28.91	26.42	36.77	34.28	36.77	34.28

(1)

Public School Board	13.68	13.68	13.68	13.68	16.11	16.11	16.11	16.11
Separate School Board	9.85	9.85	9.85	9.85	13.62	13.62	13.62	13.62

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

PAYMENT TO COUNCILLORS FOR MUNICIPAL PURPOSES 1985

FR23

DIVISION OR WARD (IF APPLICABLE)	NAME	SALARIES OR FEES	MILEAGE AND SUBSISTENCE	TOTAL
Mayor Reeve or Chairman				
	ABDURAHMAN, MURIEL R.	25,260	3071	28,331
Members of Council				
	ALDERSON PRYCE	7,571	847	8,418
	ALLEN, ROBERT	7,571	522	8,093
	LEE, GERALD	7,571	1251	8,822
	PETROSKI, DAVID	7,571	1133	8,704
	YOUNG, ROBERT	7,571	713	8,284
	CLARK, DAVE	7,571	563	8,134
TOTAL	1	70,686	8,100	78,786

FR24

SUMMARY MUNICIPAL STATISTICS AT DECEMBER 31, 1985

PERSONNEL		FULL TIME
1 Appointed Office Staff	1	2
2 Public Works Staff	2	18
3 Other People on Payroll	3	55
PERSONNEL		PART TIME
1 Appointed Office Staff	4	
2 Public Works Staff	5	4
3 Other People on Payroll	6	56
TOTAL STAFF ON PAYROLL	7	135
Population		12,474
Total Area of Municipality	9	3,237 ha
Length of all open roads maintained	10	100.8 km

Water Mains Length	1		63.1 km
Number of Fire Hydrants	2		224
Sanitary Sewer Mains Length	3		61.6 km
Storm Sewer Mains Length	4		37.0 km
Number of Parcels		— Taxable Properties 5	3573
		— Exempt Properties 6	197
		— Total Parcels 7	3770
Summer Villages Number of Parcels with Residences	8		

Surety Bond No UNDER BLANKET POLICY-A.U.M.A.

By

Fire Theft and Liability Insurance

By

MUNICIPAL TREASURER'S REPORT

The information contained in the supporting schedules and reports is as shown by the books and records of THE CITY OF FORT SASKATCHEWAN or is from my own observations and valuations or is from other appointed or elected officials of the municipality. To the best of my knowledge the schedules and reports present fairly the information requested and agree with the audited statements where specifically required.

Dated April 23, 1986 Municipal Treasurer

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

ANALYSIS OF DEBENTURE, BOND AND MORTGAGE DEBT

as at December 31 1985

FR125

FUNCTIONS REPORTED		DEBENTURE DEBT		
		1 MUNICIPALITY'S SHARE	2 OWNERS (1) SHARE	3 CURRENT YEAR END BALANCE
31 Common Services and/or Equipment Pool	1			
32 Roads, Streets, Walks, Lighting	2	3,925,329	979,399	4,904,728
34 Public Transit Systems	3			
37 Storm Sewers and Drainage	4	655,051	169,755	824,806
	5			
41 Water Supply and Distribution	6	370,948	101,668	472,616
42 Sanitary Sewage Service and Treatment	7	---	341,634	341,634
	8			
	9			
62 Community and/or Agricultural Services	10			
66 Subdivision Land and Developments	11			
67 Public Housing Operations	12			
69 Land/Housing/Building Rentals and Other	13			
	14			
	15			
91 Gas Production & Distribution	16			
92 Electrical Production & Distribution	17			
93 Telephone System	18			
	19			
96 County School Functions	20			
98 All Other Functions Debenture Debt	21	3,996,649	107,470	4,104,119
GRAND TOTAL FUNCTIONS DEBENTURE DEBT	22	8,947,977	1,699,926	10,647,903

(1) If special frontage tax levied show Owners Share Breakdown

FUTURE DEBENTURE, BOND AND MORTGAGE DEBT CHARGES BY YEARS

FR126

ANALYSIS BY YEARS		MUNICIPAL		(1) SCHOOL	
		1 PRINCIPAL	2 INTEREST	3 PRINCIPAL	4 INTEREST
1986	1	347,661	1,542,504		
1987	2	398,084	1,492,081		
1988	3	456,440	1,432,847		
1989	4	517,866	1,366,119		
1990	5	583,513	1,329,640		
1991 to Maturity	6	8,344,339	10,145,277		
TOTAL	7	10,647,903	17,308,468	NIL	NIL

(1) To be completed by Counties and Town of Devon

NOTE This form to be completed and returned directly to
The Local Authorities Board
6th Floor, Pacific Plaza
10909 Jasper Avenue
EDMONTON, Alberta
T5J 3L9

FINANCIAL/STATISTICAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 1985

MUNICIPALITY NAME: CITY OF FORT SASKATCHEWAN

FORM FS2, PAGE 2 COL. 2, LINE 42	TOTAL RESERVES FOR CAPITAL	$ 2,182,168
FORM FS3, PAGE 3 COL. 1, LINE 62	TOTAL OPERATING REVENUES	$ 3,992,793
FORM FS3, PAGE 3 COL. 3, LINE 63	NET DEFICIT FOR YEAR	$ 1,715,718
COL. 4, LINE 63	NET SURPLUS FOR YEAR	$
FORM FS5, PAGE 5 COL. 2, LINE 10	TOTAL TAXES & GRANTS-IN-LIEU	$ 14,019,799
FORM FR25, PAGE 16 COL. 1, LINE 22	DEBENTURE DEBT - MUNICIPALITY'S SHARE	$ 8,947,977
COL. 2, LINE 22	DEBENTURE DEBT - OWNERS' SHARE	$ 1,699,926
COL. 3, LINE 22	DEBENTURE DEBT - TOTAL	$ 10,647,903
FORM FR19A, PAGE 23 LINE 25	CONTRIBUTED TO CAPITAL PROGRAMS	$ 995,474
FORM FR19A, PAGE 23 LINE 32	DEBENTURE DEBT CHARGES	$ 1,885,353
LINE 31	LONG-TERM DEBT CHARGES	$
FORM FR21, PAGE 27 COL. 1, LINE 22	LAND ASSESSMENT EXEMPT FROM S.F.P.	$ 41,716,920
COL. 3, LINE 22	BUILDINGS & IMPROVEMENTS EXEMPT FROM S.F.P.	$ 72,619,170
	TOTAL ASSESSMENTS EXEMPT FROM S.F.P.	$ 114,336,090
COL. 2, LINE 22	LAND ASSESSMENT SUBJECT TO S.F.P.	$ 12,376,600
COL. 4, LINE 22	BUILDINGS & IMPROVEMENTS SUBJECT TO S.F.P.	$ 78,985,175
COL. 5, LINE 22	MACHINES, EQUIPMENT, ENGINEERING STRUCTURES SUBJECT TO S.F.P.	$ 200,404,690
	TOTAL ASSESSMENTS SUBJECT TO S.F.P.	$ 291,769,465
COL. 6, LINE 22	GRAND TOTAL ASSESSMENTS	$ 406,105,555

		PSS	SSS
FORM FR22, PAGE 28 COL. 1/2, LINE 4	MUNICIPAL MILL RATE - RESIDENTIAL	12.80	12.80
COL. 1/2, LINE 7	EDUCATION MILL RATE - RESIDENTIAL	16.11	13.62
COL. 1/2, LINE 8	OTHER MILL RATE - RESIDENTIAL		
COL. 1/2, LINE 9	TOTAL MILL RATE - RESIDENTIAL	28.91	26.42
COL. 5, LINE 4	MUNICIPAL MILL RATE - NON-RESIDENTIAL	12.80	12.80
COL. 5, LINE 7	EDUCATION MILL RATE - NON-RESIDENTIAL	23.97	21.48
COL. 5, LINE 8	OTHER MILL RATE - NON-RESIDENTIAL		
COL. 5, LINE 9	TOTAL MILL RATE - NON-RESIDENTIAL	36.77	34.28

FORM FR24, PAGE 29 COL. 1	POPULATION	12474
	DATE OF LAST CENSUS JUNE 1, 1983	
FORM FR24, PAGE 29 COL. 1, LINE 9	TOTAL AREA OF MUNICIPALITY	3237 ha

CITY OF FORT SASKATCHEWAN

SOURCE OF DEBENTURES, BONDS & MORTGAGES OUTSTANDING
(MUNICIPAL BORROWING ONLY)
AS AT DECEMBER 31, 1985

FR27

1 A M F C	PROV OF ALBERTA	C M H C	M. D. & L. B	GOVT. OF CANADA
1 10,598,971	2 —	3 —	4 —	5 48,932

ALBERTA HOUSING & MTG. CORP. *	ALBERTA OPP'TY COMPANY	PUBLIC BOND ISSUE	U.S. MARKET	EUROPEAN MARKET
6 —	7 —	8 —	9 —	10 —

MORTGAGE BORROWING	OTHER	TOTAL		CAPITALIZED LEASES
11 —	12 —	13 —		14 —

* Do not include contingent liabilities

POOR

QUALITY

ORIGINAL